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ABSTRACT

This lesson plan is intended to teach students about the new Internal Revenue Service (IRS) law which provides "credit" or "refund" to low income families. The lesson can fit into any of five specific basal texts. Students should work in cooperative groups, with each group member having a specific responsibility (e.g., leader, recorder, reporter, or timekeeper). Seven stages in the lesson are outlined (warm-up and review, introduction, presentation, practice of new skills and knowledge, evaluation, application to students' own lives or new situations, and extension). Several class materials are needed. Overheads include: copies of checks, credit cards money orders, and cash; overhead transparencies of the W2 form; federal tax return forms; and a schedule EIC. Forms and information on two families are included. Handouts are also provided (at the tax consultant's, claiming Earned Income Credit, four families, and a word search puzzle). Spanish and Vietnamese language handouts are included. (Adjunct ERIC Clearinghouse for ESL Literacy Education.) (SM)

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ED 476 246

Earned Income Credit

SCANS Influenced Lesson Plan
for
Beginning 1 and Beginning 2

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Curriculum Project
Spring 2000

Santa Ana College
School of Continuing Education

FL801582

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Earned Income Credit
Scans-Influenced Lesson Plan
Consumer Economics / Government and Law
Beginning 1-2

SCANS Foundation Skills:
(a) Basic Skills (b) Thinking Skills (c) Personal Qualities
SCANS Competencies:
(d) Resources (e) Interpersonal Skills (f) Information
(g) Systems (h) Technology

Lesson Objective: Students will be informed of new IRS law which provides "credit" or "refund" to low income families and will be able to take advantage of this benefit.

1. Warm-up and/or review • Use previously learned content to begin a lesson • Materials are familiar to students from previous lesson.	**Review** forms of payments (checks, money orders, credit, cash, etc.). Pass out copies of items to students as you review. Each student with *realia* introduces the form of payment s/he has in hand. Then ask students, "*When do you use a check?*". They respond, "*When we buy things or get paid.*" And then ask, "*How about a money order, a credit card, etc.?*"	A,B,F
2. Introduction • Focuses students attention on the lesson (asking questions, using visuals...) • Objective stated. • Objective is related to previous lesson.	**Ask questions**: *"Who's working in this class?"* Ask more questions and guide students to desired answers. Q: *"What do we call the money we make from working?".* A: *"Income".* Q: *"At the beginning of each year, what does a working person have to do about the income he or she made from last year?".* A: *"to file income tax with the IRS."* . A: *"What form does your employer give you to use for filing your tax?* B: *"W2 Form".* **(Show OH#1** W2 Form and **OH #2** Federal Tax Return Form 1040) Q: *"What does IRS mean?".* A: *"Internal Revenue Services".* Q: *"What could we get from the IRS?"* A: *"A tax refund, i.e. the money that the IRS pays back."* Inform that there is a type of extra money, a new tax benefit called *Earned Income Credit* (EIC) for those who are eligible.	A, B, C, D, F, H

	State objectives: Students will have a knowledge of this new tax benefit, be able to figure out if they are eligible for it, and know what to do to get this benefit.	
3. Presentation • Introduction of new information (through visuals, realia, description, explation, or written text). • Instructor checks on student comprehension.	Have student read the example dialog **(Handout #1, AT THE TAX CONSULTANT'S)**. Have student practice in pairs. Explain new vocabulary. Write new vocabulary on board. Have students copy new words in their notebooks. Ask comprehension questions like: *"Did Pedro live with a child in 1999?", "How much did he make in 1999?", "How much did his wife make?", "How much was their total income?", "Why is he eligible for the Earned Income Credit (EIC)?".* Summarize the first eligibility on board: - Lived with one child last year. - Total family income was less than $26,473. - EIC paid up to $2,271. Introduce the other two types of eligibility, this time by walking students through each step in figuring out whether a family is eligible for the EIC or not. **(Show OH #3 THE TRAN FAMILY and OH #4 THE SMITH FAMILY).** Guide students through the overhead with the questions step by step. Summarize the second eligibility on board: - Lived with two or more children last year. - Total family income was less than $30,095. - EIC paid up to $3,756. Ask comprehension questions with OH # 4: "*How much is the Smith total income?", "Did Mr. and Mrs. Smith live with a child last year?", " Are they eligible for the EIC?"* Summarize the third eligibility: - Did not live with any child last year. - Total family income less than $10,030. - EIC paid up to $341. **(Handout #2, CLAIM YOUR EARNED INCOME CREDIT)**. Go over handout with students. Explain to students that, in order to get the EIC, they need to file their income taxes using the appropriate tax forms and attach Schedule	A, B, C, D, F, G, H

	EIC if necessary. Also explain that, as the handout shows, the family income is calculated on one or two working people according to each situation. Answer any questions that students may have.	
4. Practice • Students practice new knowledge. • Practice is guided through material. • May be whole group, small group, pairs or individual. • Instructor models each activity, monitors progress, provides feedback.	**GUIDED PRACTICE - (Show OH #5 THE GOMEZ FAMILY)**. Practice with students step by step by answering each question in the overhead based on the information and pictures given. **INDEPENDENT PRACTICE - (Handouts #3,4,5,6)**. Divide class into four groups, two working on eligible cases and two on ineligible ones. Choose four group leaders who oversee their group activities, making sure everybody understands the problem and speaks up in groups. Instructor should go around to help with the activities. Time keepers allocate time and keep members on task.	A, B, C, D, E, F, G, H
5. Evaluation • Instructor evaluates students on attainment objective. • Can be oral, written, or by demonstrated performance	Each group assigns one student to go in front of the class to present their case. Have students write on board all the information about each case for the whole class to follow. If presenter has any problem, get help from the rest of the class so everyone can participate. Help students figure out the key factor that makes a family eligible or ineligible for the EIC. Make sure they know what tax forms are used to file in each case. **(Show OH #6 SCHEDULE EIC)**	
6. Application • Students apply new knowledge to own lives or new situations.	Have students privately work on their real situations based on family income and number of children living with working person(s) last year. Then ask *"Who is eligible for the EIC?"*, *"Who is not eligible?"*. Students can raise their hands to answer. In ineligible cases, students can explain the affecting factor (without having to be specific) like *"It's because of my family income or the number of children in my family"*. Alternatively, if some students don't mind sharing their information, have them speak up so the class can understand why they are or are not eligible for the EIC. Some may be even more specific as to say how much they could get. To make the situation more authentic, ask: *"What are you going to do with that money?"*. Finally, sum up everything on	

	board: **How to Get the Earned Income Credit (EIC)** - Check eligibility (Number of children in family, total family income). - File tax - Use proper forms (Use Hand-Out #2), - How to get free assistance (The VITA program - Call the IRS at 1-800-829-1040).	
7. **Extension**	Word Search Puzzle containing vocabulary from this lesson (**Handout #7 Word Search**)	A, B, D

Prerequisites:

* Grammar structures:
  - Answers to *yes/no* and *Wh*-questions
  - *How much/how many*
  - Singular/plural
  - Past tense of some common verbs

* Students should be familiar with working in a cooperative learning environment. Each group member should be assigned a specific responsibility such as leader, recorder, reporter, timekeeper etc.

Vocabulary: tax, consultant, refund, income, credit, file, form, eligible, benefit, child-children, live, get, make, earn, EIC, IRS, schedule.

Materials needed:

- Realia: Copies of checks, credit cards, money orders, cash.
- Overhead transparencies:
  - #1 **W2 FORM**
  - #2 **FEDERAL TAX RETURN FORMS**
  - #3 **THE TRAN FAMILY**
  - #4 **THE SMITH FAMILY**
  - #5 **THE GOMEZ FAMILY**
  - #6 **SCHEDULE EIC**
- Handouts:
  - #1 **AT THE TAX CONSULTANT'S**
  - #2 **CLAIM YOUR EARNED INCOME CREDIT**
  - #3 **THE LEE FAMILY**
  - #4 **THE BROWN FAMILY**
  - #5 **THE NGUYEN FAMILY**
  - #6 **THE BELTRAN FAMILY**
  - #7 **WORD SEARCH PUZZLE**

Classroom management: Students form themselves into four groups with leaders in each group.

This lesson would fit into these basal texts:

English Extra	After Unit 10
Grammar in Action - Book 1	After Unit 16
Topics and Language Competencies - Book 2	After Unit 4
Vistas - Book 2	After Unit 2
Side by Side - Book 1	After Unit 15

SCANS LESSON PLAN
Consumer Economics/Government and Law
Handout #1
Example Dialog

AT THE TAX CONSULTANT'S

John, a volunteer tax consultant, is helping Pedro fill out his tax form. John is getting information from Pedro.

JOHN Pedro, did you live with a child in 1999?

PEDRO Yes, I did. My wife and I lived with our son Pepe in 1999.

JOHN What was your income in 1999?

PEDRO It was $10,000.

JOHN And how much did your wife make last year?

PEDRO She made $15,000 last year.

JOHN I have some good news for you, Pedro.

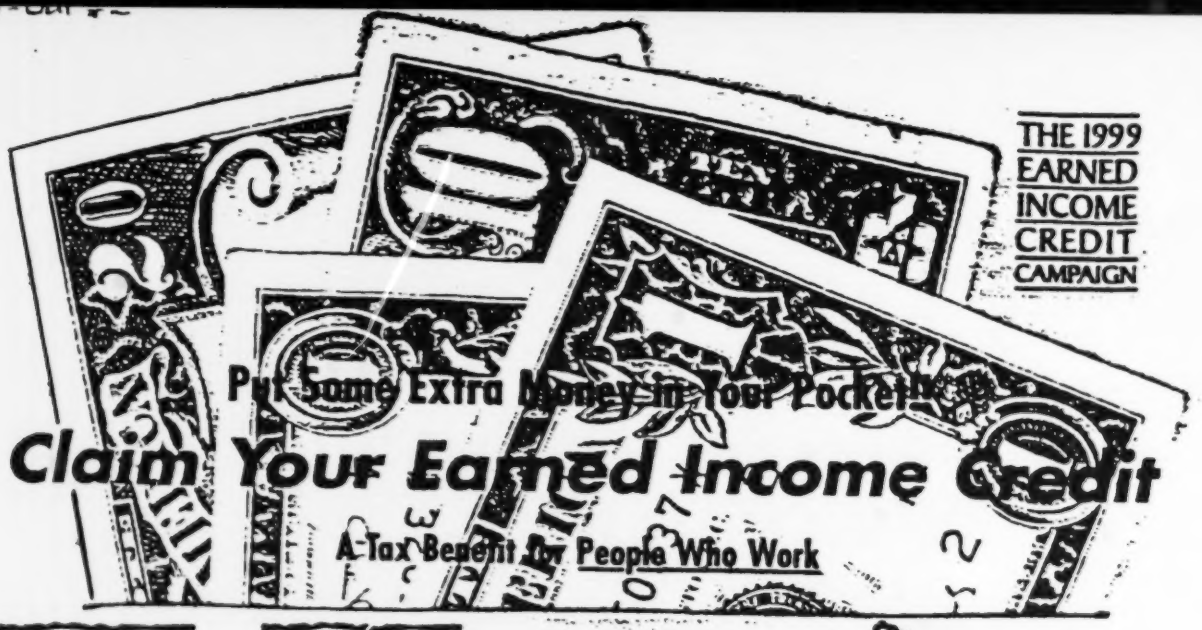
PEDRO Really? Please tell me about it.

JOHN Well, since you lived with one child last year, and your family earned less than $26,473, you can get an Earned Income Credit from the IRS.

PEDRO What does that mean?

JOHN It means that the IRS will give you some extra money up to $2,271.

PEDRO That's very nice! I will use that money to fix the roof of my house!



THE 1999 EARNED INCOME CREDIT CAMPAIGN

Put Some Extra Money in Your Pocket!

Claim Your Earned Income Credit

A Tax Benefit for People Who Work

(A)

OR

+ Yearly Income less than $26,473 + • File Form 1040 or 1040A • Attach Schedule EIC = up to $2,271

- Number of Children : 1
- Yearly Income : Less than $26,473
- Earned Income Credit : Up to $2,271

(B)

OR + Yearly Income less than $30,095 + • File Form 1040 or 1040A • Attach Schedule EIC = up to $3,756

- Number of Children : 2 or more
- Yearly Income : Less than $30,095
- Earned Income Credit : Up to $3,756

(C)

OR + Yearly Income less than $10,030 + • File Form 1040 or 1040A or 1040EZ = up to $341

- Number of Children : 0
- Yearly Income : Less than $10,030
- Age Limit : Between 25 and 45
- Earned Income Credit : Up to $341

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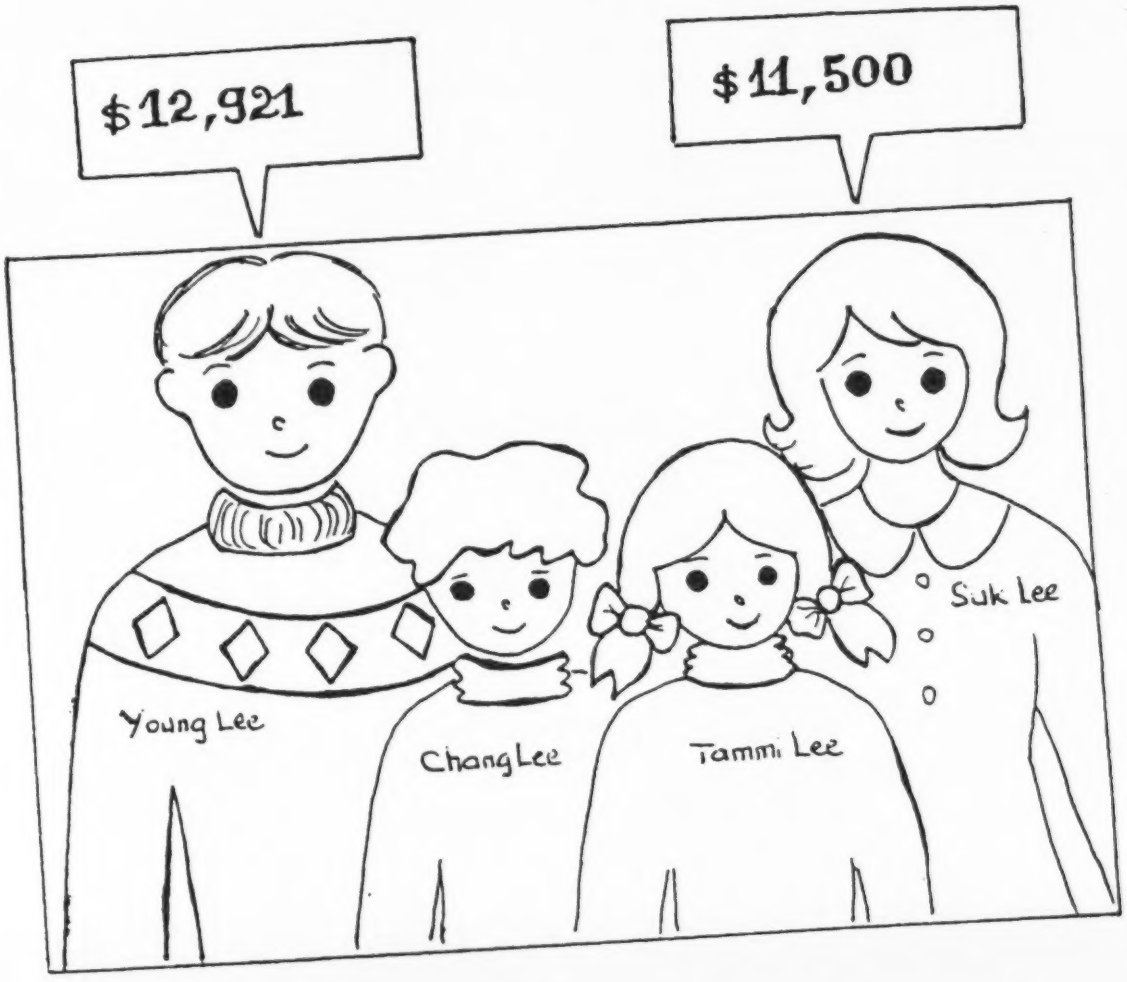
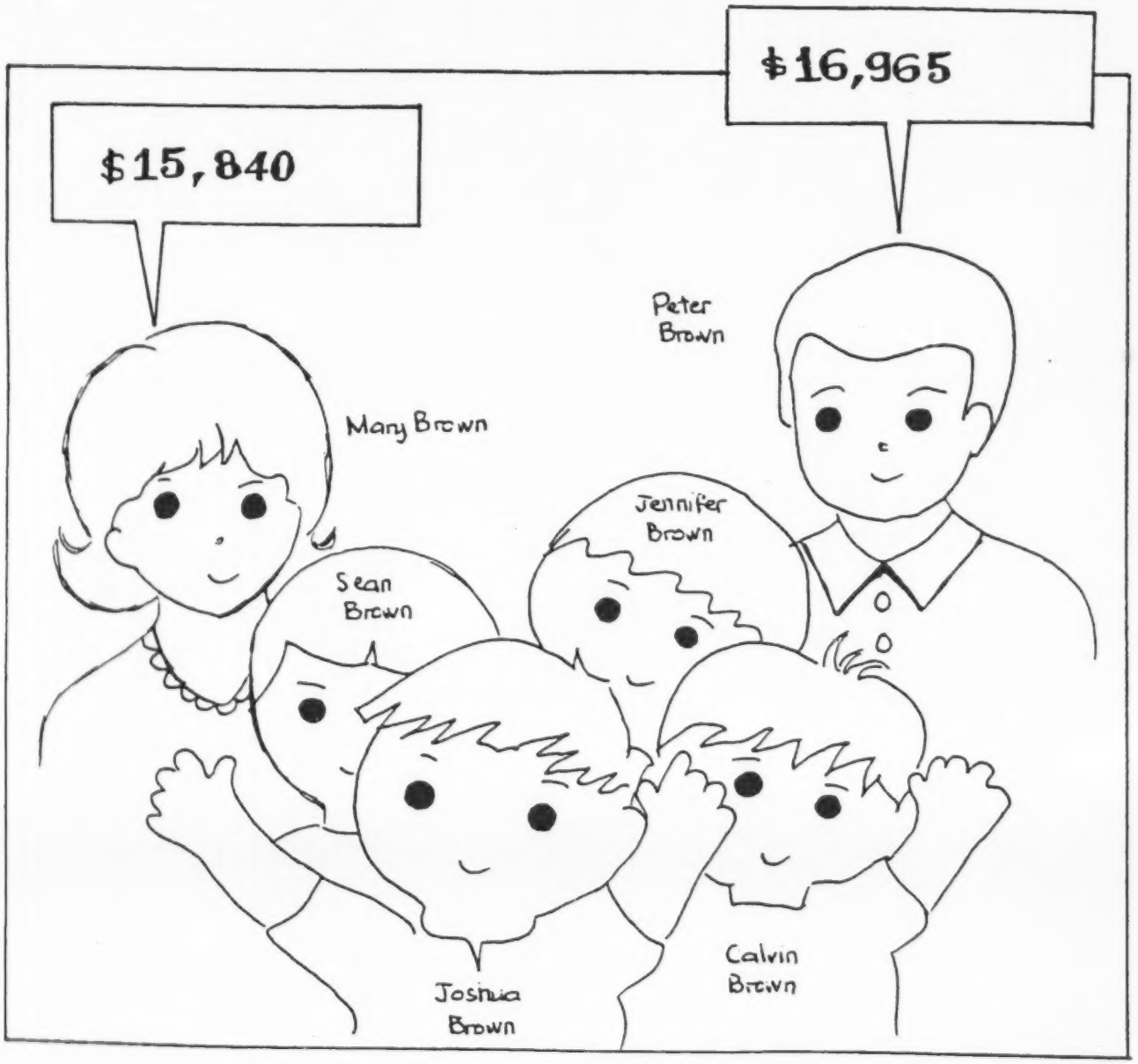
The Lee Family



Total Income : $_____
Number of Children : _____
Qualified for EIC? : Yes - No
What Category? : A - B - C

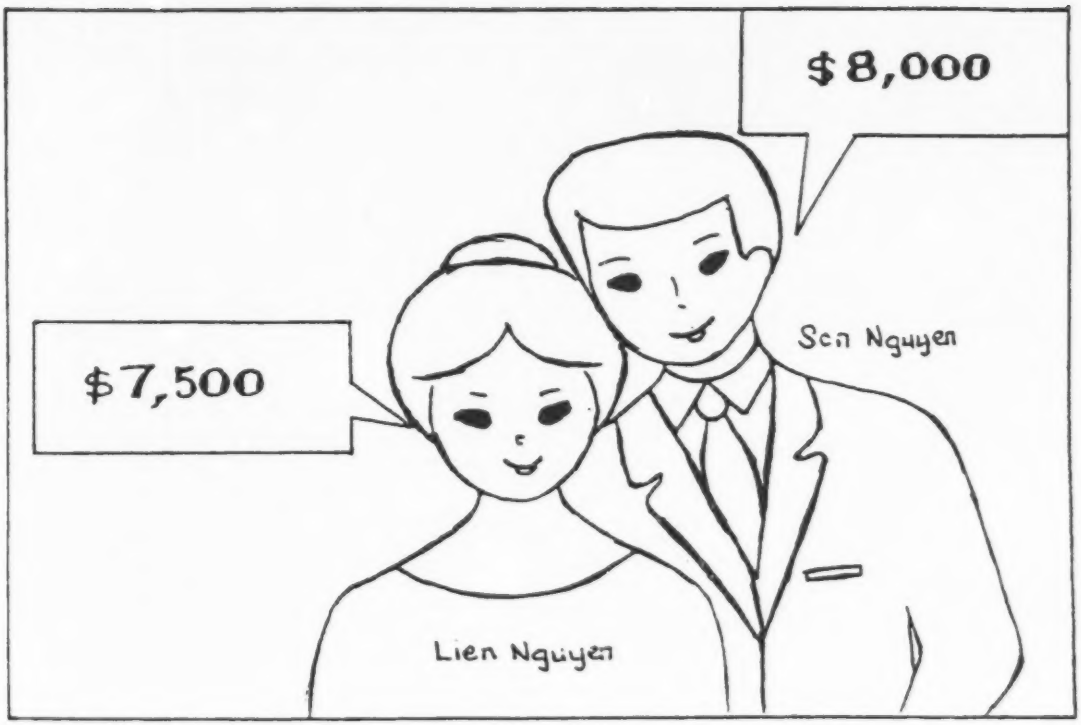
HAND-OUT #4

The Brown Family



Total Income	: $_____
Number of Children	: _____
Qualified for EIC?	: Yes - No
What Category?	: A - B - C

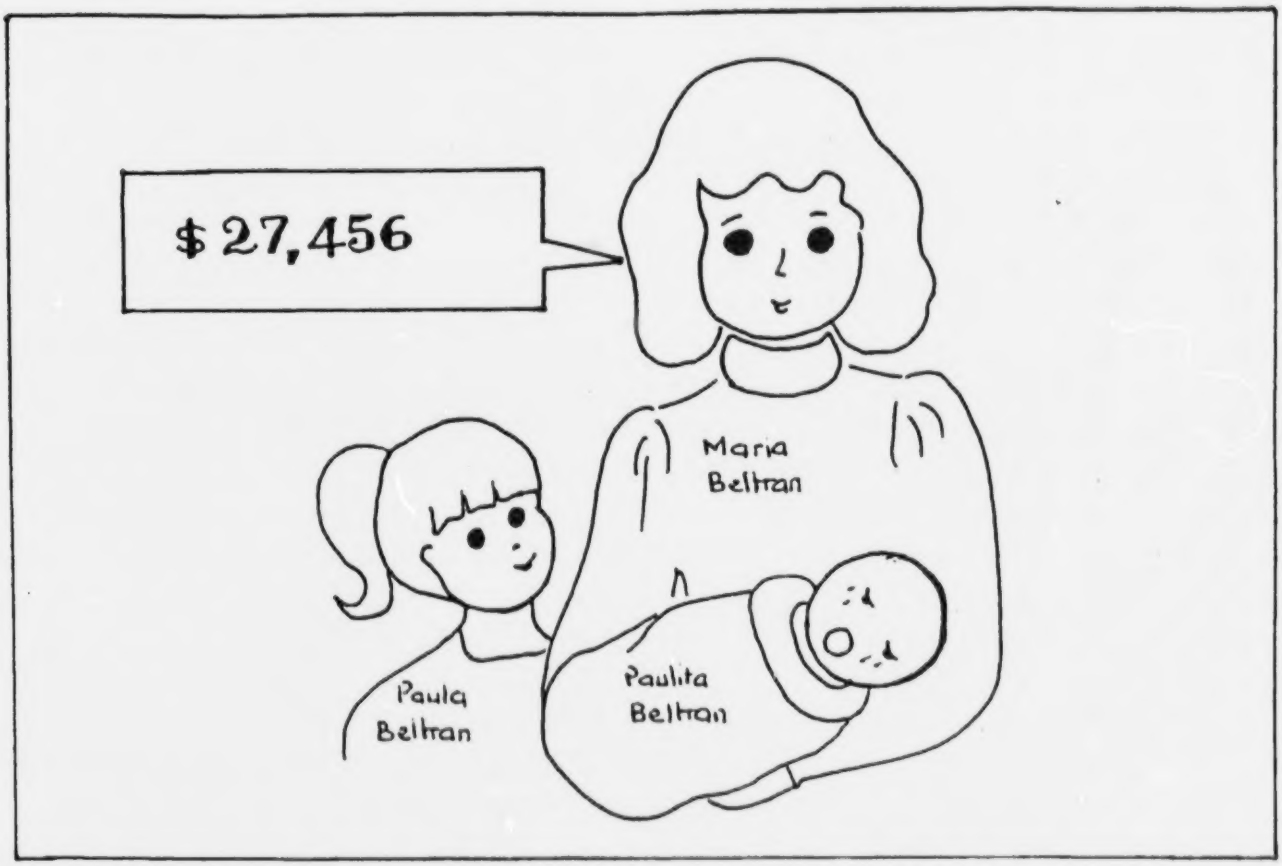
The Nguyen Family



Total Income	: $_____
Number of Children	: _____
Qualified for EIC?	: Yes - No
What Category?	: A - B - C

HAND-OUT # 6

The Beltran Family



Total Income	**: $_____**
Number of Children	**: _____**
Qualified for EIC?	**: Yes - No**
What Category?	**: A - B - C**

Consumer Economics/Government and Law
Handout #7
Wordsearch Puzzle

F	B	O	M	U	D	G	L	H	S	R	K	M	X	W	O	P	
I	N	Q	M	L	P	J	K	B	U	A	T	V	I	E	Z	X	
L	B	H	A	B	F	G	T	S	S	K	N	U	M	L	Q	B	
E	V	D	K	J	E	I	A	K	V	G	U	A	E	I	C	Z	
O	I	O	E	H	D	F	X	N	T	M	C	B	B	G	O	C	
X	T	U	J	Q	A	F	D	M	J	A	O	G	H	I	Q	R	
S	R	U	V	C	O	N	S	U	L	T	A	N	T	B	U	E	
S	C	H	E	D	U	L	E	Q	J	U	V	I	M	L	A	D	
X	G	D	A	Y	P	J	A	R	I	O	B	H	Z	E	D	Q	
H	F	O	R	M	Y	Q	I	R	H	I	A	U	M	F	O	T	
K	D	U	N	W	E	F	B	E	N	E	F	I	T	H	W	O	
U	I	S	Y	G	U	H	J	F	B	Q	S	F	O	Z	H	J	
H	L	C	B	X	M	L	H	U	B	O	D	H	K	L	M	N	
K	I	R	S	H	Q	W	I	N	C	O	M	E	Y	Z	H	Q	
Z	V	B	E	V	F	M	S	D	B	Q	N	F	K	U	G	O	
G	E	T	B	W	H	N	C	J	X	L	W	P	G	S	Q	P	
V	B	N	S	C	H	I	L	D	R	E	N	Q	H	I	M	W	
B	C	H	B	Q	Y	N	L	U	D	K	Q	S	W	J	O	Q	

___ **CONSULTANT**
___ **INCOME**
___ **EARN**
✔ **TAX**
___ **CHILDREN**
___ **REFUND**
___ **FILE**
___ **GET**
___ **SCHEDULE**
___ **MAKE**
___ **LIVE**
___ **CREDIT**
___ **BENEFIT**
✔ **IRS**
___ **ELIGIBLE**
___ **FORM**
___ **EIC**

OH #1

This information is being furnished to IRS. If you are required to file a tax return, a negligence penalty/other sanction may be imposed on you if this income is taxable & you fail to report it.

Copy C For EMPLOYEE'S RECORDS (See Notice to Employee.)		1998 OMB No. 1545-0008
a Control number: 3	1 Wages, tips, other comp.: 14,500.00	2 Federal income tax withheld: 790.25
b Employer ID number: 33-01842	3 Social security wages: 14,500.00	4 Social security tax withheld: 899.00
	5 Medicare wages and tips: 14,500.00	6 Medicare tax withheld: 210.25

c Employer's name, address, and ZIP code

NEW PHARMACY

5432 BROOKHURST ST.
WESTMINSTER, CA 92683

d Employee's social security number: 234-54-7790

e Employee's name, address, and ZIP code

AN TRAN

7 Social security tips	8 Allocated tips	9 Advance EIC payment
10 Dependent care benefits	11 Nonqualified plans	12 Benefits included in box 1
13 See instrs. for box 13	14 Other: CASDI 62.25	

15 Statutory employee | Deceased | Pension plan | Legal rep | Deferred comp

16 State: CA	Empl.'s state I.D. #: 332 615	17 State wages, tips, etc.: 14,500.00	18 State income tax: 98.60
19 Locality name		20 Local wages, tips, etc.	21 Local income tax

Form W-2 Wage and Tax Statement — Dept. of the Treasury -- IRS
39-1908647

Form **1040A** — Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return (P) 1999

IRS Use Only—Do not write or staple in this space

OMB No. 1545-0085

Label (See page 19.)

Use the IRS label. Otherwise, please print or type.

LABEL HERE

Your first name and initial	Last name	Your social security number
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see page 20.	Apt. no.	
City, town or post office, state, and ZIP code. If you have a foreign address, see page 20.		

▲ IMPORTANT! ▲ You **must** enter your SSN(s) above.

Presidential Election Campaign Fund (See page 20.)

	Yes	No
Do you want $3 to go to this fund?		
If a joint return, does your spouse want $3 to go to this fund?		

Note. Checking "Yes" will not change your tax or reduce your refund.

Filing status — Check only one box.

1 ☐ Single
2 ☐ Married filing joint return (even if only one had income)
3 ☐ Married filing separate return. Enter spouse's social security number above and full name here. ▶ _____
4 ☐ Head of household (with qualifying person). (See page 21.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ _____
5 ☐ Qualifying widow(er) with dependent child (year spouse died ▶ 19). (See page 22.)

Exemptions

6a ☐ **Yourself.** If your parent (or someone else) can claim you as a dependent on his or her tax return, **do not** check box 6a.
b ☐ **Spouse**
c **Dependents:**

If more than seven dependents, see page 22.

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qualifying child for child tax credit (see page 23)
			☐
			☐
			☐
			☐
			☐
			☐
			☐

No. of boxes checked on 6a and 6b _____
No. of your children on 6c who:
• lived with you _____
• did not live with you due to divorce or separation (see page 24) _____
Dependents on 6c not entered above _____
Add numbers entered on lines above ▶ _____

d Total number of exemptions claimed.

Income

Attach Copy B of your Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see page 25.

Enclose, but do not staple, any payment.

7	Wages, salaries, tips, etc. Attach Form(s) W-2.		7
8a	**Taxable** interest. Attach Schedule 1 if required.		8a
b	**Tax-exempt** interest. DO NOT include on line 8a.	8b	
9	Ordinary dividends. Attach Schedule 1 if required.		9
10a	Total IRA distributions. 10a	**10b** Taxable amount (see page 25).	10b
11a	Total pensions and annuities. 11a	**11b** Taxable amount (see page 26).	11b
12	Unemployment compensation, qualified state tuition program earnings, and Alaska Permanent Fund dividends.		12
13a	Social security benefits. 13a	**13b** Taxable amount (see page 28).	13b
14	Add lines 7 through 13b (far right column). This is your **total income.** ▶		14

Adjusted gross income

15	IRA deduction (see page 30).	15	
16	Student loan interest deduction (see page 30).	16	
17	Add lines 15 and 16. These are your **total adjustments.**		17
18	Subtract line 17 from line 14. This is your **adjusted gross income.** ▶		18

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OH # 2-2

Form 1040 U.S. Individual Income Tax Return 1999

Department of the Treasury—Internal Revenue Service (99) IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 1999, or other tax year beginning , 1999, ending . OMB No. 1545-0074

Label (See instructions on page 18.) **Use the IRS label.** Otherwise, please print or type.

LABEL HERE

Your first name and initial	Last name	Your social security number
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see page 18.	Apt. no.	
City, town or post office, state, and ZIP code. If you have a foreign address, see page 18.		

IMPORTANT! You must enter your SSN(s) above.

Presidential Election Campaign (See page 18.)

	Yes	No	Note. Checking "Yes" will not change your tax or reduce your refund.
Do you want $3 to go to this fund?			
If a joint return, does your spouse want $3 to go to this fund?			

Filing Status Check only one box.

1 ☐ Single
2 ☐ Married filing joint return (even if only one had income)
3 ☐ Married filing separate return. Enter spouse's social security no. above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See page 18.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child (year spouse died ▶ 19). (See page 18.)

Exemptions

6a ☐ **Yourself.** If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a.
b ☐ **Spouse**
c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qualifying child for child tax credit (see page 19)
			☐
			☐
			☐
			☐
			☐
			☐

If more than six dependents, see page 19.

No. of boxes checked on 6a and 6b
No. of your children on 6c who:
• lived with you
• did not live with you due to divorce or separation (see page 19)
Dependents on 6c not entered above
Add numbers entered on lines above ▶

d Total number of exemptions claimed

Income Attach Copy B of your Forms W-2 and W-2G here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see page 20.

Enclose, but do not staple, any payment. Also, please use Form 1040-V.

7	Wages, salaries, tips, etc. Attach Form(s) W-2		7
8a	**Taxable** interest. Attach Schedule B if required		8a
b	**Tax-exempt** interest. DO NOT include on line 8a. 8b		
9	Ordinary dividends. Attach Schedule B if required		9
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 21)		10
11	Alimony received		11
12	Business income or (loss). Attach Schedule C or C-EZ		12
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐		13
14	Other gains or (losses). Attach Form 4797		14
15a	Total IRA distributions 15a	b Taxable amount (see page 22)	15b
16a	Total pensions and annuities 16a	b Taxable amount (see page 22)	16b
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17
18	Farm income or (loss). Attach Schedule F		18
19	Unemployment compensation		19
20a	Social security benefits 20a	b Taxable amount (see page 24)	20b
21	Other income. List type and amount (see page 24)		21
22	Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶		22

Adjusted Gross Income

23	IRA deduction (see page 26)	23	
24	Student loan interest deduction (see page 26)	24	
25	Medical savings account deduction. Attach Form 8853	25	
26	Moving expenses. Attach Form 3903	26	
27	One-half of self-employment tax. Attach Schedule SE	27	
28	Self-employed health insurance deduction (see page 28)	28	
29	Keogh and self-employed SEP and SIMPLE plans	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid b Recipient's SSN ▶	31a	
32	Add lines 23 through 31a		32
33	Subtract line 32 from line 22. This is your **adjusted gross income** ▶		33

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Form **1040EZ** — **Income Tax Return for Single and Joint Filers With No Dependents** — **1999** — OMB No. 1545-0675

Use the IRS label here	Your first name and initial / Last name	**Your social security number**
	If a joint return, spouse's first name and initial / Last name	**Spouse's social security number**
	Home address (number and street). If you have a P.O. box, see page 12. / Apt. no.	
	City, town or post office, state, and ZIP code. If you have a foreign address, see page 12.	

Presidential Election Campaign (See page 12.)

Note. *Checking "Yes" will not change your tax or reduce your refund.*

Do you want $3 to go to this fund? ▶ Yes ☐ No ☐

If a joint return, does your spouse want $3 to go to this fund? ▶ Yes ☐ No ☐

▲ IMPORTANT! ▲ You must enter your SSN(s) above.

			Dollars	Cents
Income	1	Total wages, salaries, and tips. This should be shown in box 1 of your W-2 form(s). Attach your W-2 form(s).	1	
Attach Copy B of Form(s) W-2 here. Enclose, but do not staple, any payment.	2	Taxable interest. If the total is over $400, you cannot use Form 1040EZ.	2	
	3	Unemployment compensation, qualified state tuition program earnings, and Alaska Permanent Fund dividends (see page 14).	3	
	4	Add lines 1, 2, and 3. This is your **adjusted gross income.**	4	
Note. You must check Yes or No.	5	Can your parents (or someone else) claim you on their return? **Yes.** Enter amount from worksheet on back. **No.** If **single,** enter 7,050.00. If **married,** enter 12,700.00. See back for explanation.	5	
	6	Subtract line 5 from line 4. If line 5 is larger than line 4, enter 0. This is your **taxable income.** ▶	6	
Payments and tax	7	Enter your Federal income tax withheld from box 2 of your W-2 form(s).	7	
	8a	**Earned income credit** (see page 15).	8a	
	b	Nontaxable earned income: enter type and amount below. Type / $		
	9	Add lines 7 and 8a. These are your **total payments.**	9	
	10	**Tax.** Use the amount on **line 6 above** to find your tax in the tax table on pages 24–28 of the booklet. Then, enter the tax from the table on this line.	10	
Refund	11a	If line 9 is larger than line 10, subtract line 10 from line 9. This is your **refund.**	11a	
Have it directly deposited! See page 20 and fill in 11b, 11c, and 11d.	▶ b	Routing number		
	▶ c	Type: Checking ☐ Savings ☐	d Account number	
Amount you owe	12	If line 10 is larger than line 9, subtract line 9 from line 10. This is the **amount you owe.** See page 21 for details on how to pay.	12	

I have read this return. Under penalties of perjury, I declare that to the best of my knowledge and belief, the return is true, correct, and accurately lists all amounts and sources of income I received during the tax year.

Sign here ▶ Your signature / Spouse's signature if joint return. See page 11.

Keep copy for your records. Date / Your occupation / Date / Spouse's occupation

For Official Use Only

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 23. Cat. No. 12616G 1999 Form 1040E

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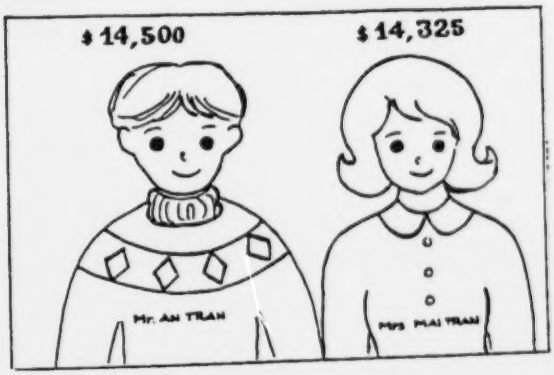

This information is being furnished to IRS. If you are required to file a tax return, a negligence penalty/other sanction may be imposed on you if this income is taxable & you fail to report it.

Copy C For EMPLOYEE'S RECORDS (See Notice to Employee.) 1998 OMB No 1545-0008

a Control number	1 Wages, tips, other comp.	2 Federal income tax withheld
3	14,500.00	790.25
b Employer ID number	3 Social security wages	4 Social security tax withheld
33-01842	14,500.00	899.00
	5 Medicare wages and tips	6 Medicare tax withheld
	14,500.00	210.25

c Employer's name, address, and ZIP code

NEW PHARMACY

5432 BROOKHURST ST.
WESTMINSTER, CA 92683-

d Employee's social security number
234-54-7790

e Employee's name, address, and ZIP code

AN TRAN

7 Social security tips	8 Allocated tips	9 Advance EIC payment
10 Dependent care benefits	11 Nonqualified plans	12 Benefits included in box 1
13 See instrs. for box 13	14 Other CASDI 62.25	

15 Statutory employee Deceased Pension plan Legal rep. Deferred comp.

CA 332 61	14,500.00	98.60
16 State Employer's state I.D. #	17 State wages, tips, etc	18 State income tax
19 Locality name	20 Local wages, tips, etc	21 Local income tax

Form W-2 Wage and Tax Statement Dept. of the Treasury -- IRS 39-1908847

This information is being furnished to IRS. If you are required to file a tax return, a negligence penalty/other sanction may be imposed on you if this income is taxable & you fail to report it.

Copy C For EMPLOYEE'S RECORDS (See Notice to Employee.) 1998 OMB No. 1545-0008

a Control number	1 Wages, tips, other comp.	2 Federal income tax withheld
1	14,325.00	790.71
b Employer ID number	3 Social security wages	4 Social security tax withheld
33-03799	14,325.00	883.15
	5 Medicare wages and tips	6 Medicare tax withheld
	14,325.00	207.71

c Employer's name, address, and ZIP code

LISA'S FLOWER SHOP

1051 BOLSA AVE, STE 10.
WESTMINSTER, CA 92683

d Employee's social security number
231-33-4589

e Employee's name, address, and ZIP code

MAI TRAN

7 Social security tips	8 Allocated tips	9 Advance EIC payment
10 Dependent care benefits	11 Nonqualified plans	12 Benefits included in box 1
13 See instrs. for box 13	14 Other CASDI 54.50	

15 Statutory employee Deceased Pension plan Legal rep. Deferred comp.

CA 367-61	14,325.00	97.41
16 State Employer's state I.D. #	17 State wages, tips, etc.	18 State income tax
19 Locality name	20 Local wages, tips, etc.	21 Local income tax

Form W-2 Wage and Tax Statement Dept. of the Treasury -- IRS 39-1908847

Circle the correct answers.

1a) What is Mr. Tran's first name?
a. Tam b. Minh
c. Vu d. An

1b) What is Mrs. Tran's first name?
a. Lan b. Hoa
c. Mai d. Ly

2a) What is his social security number?
a. 302-11-1988 b. 234-54-7790
b. 123-45-6789 d. 321-54-9876

2b) What is her social security number?
a. 234-56-1890 b. 432-65-0987
c. 112-57-9832 d. 231-33-4589

3a) What is his yearly income?
a. $12,067 b. $11,235
c. $14,500 d. $14,000

3b) What is her yearly income?
a. $14,325 b. $16,357
c. $13,123 d. $15,554

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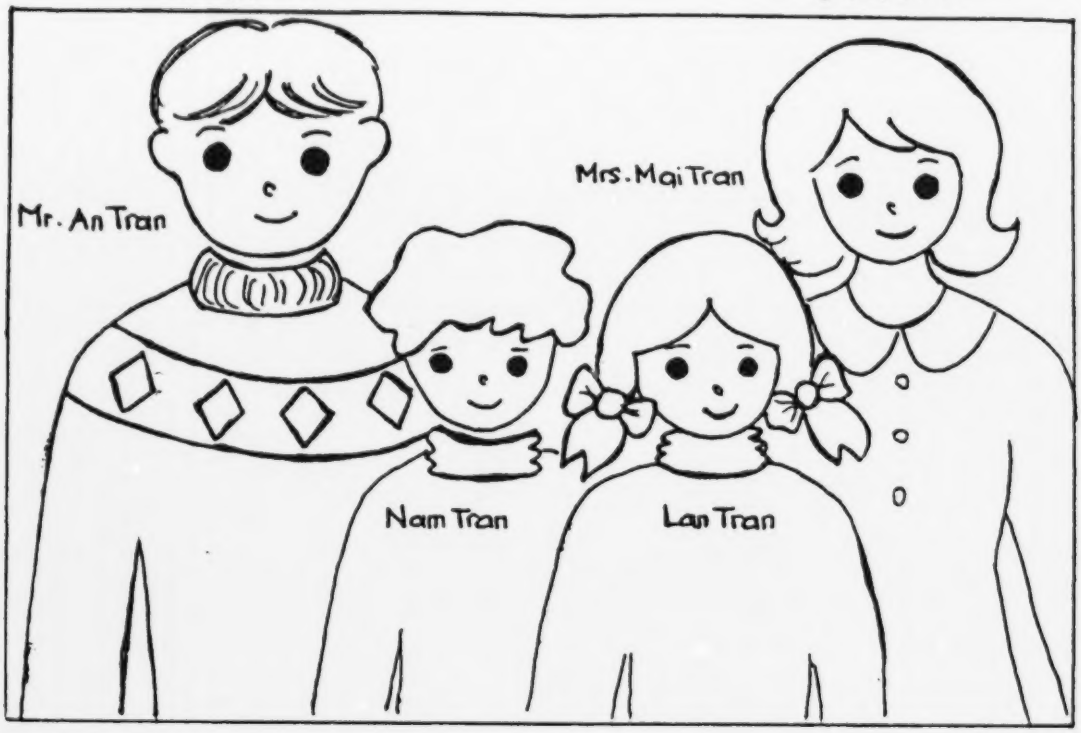
$14,500 $14,325



1) How much did Mr. An Tran and Mrs. Mai Tran earn?

Let's add : Mr. An Tran : $ _____

Mrs. Mai Tran : $ _____

Total : $ _____

2) Fill in the blanks:

Mr. and Mrs. Tran earned $ _____ in 1999. They have _____ children.

3) Look at the Earned Income Credit chart and circle the correct answers.

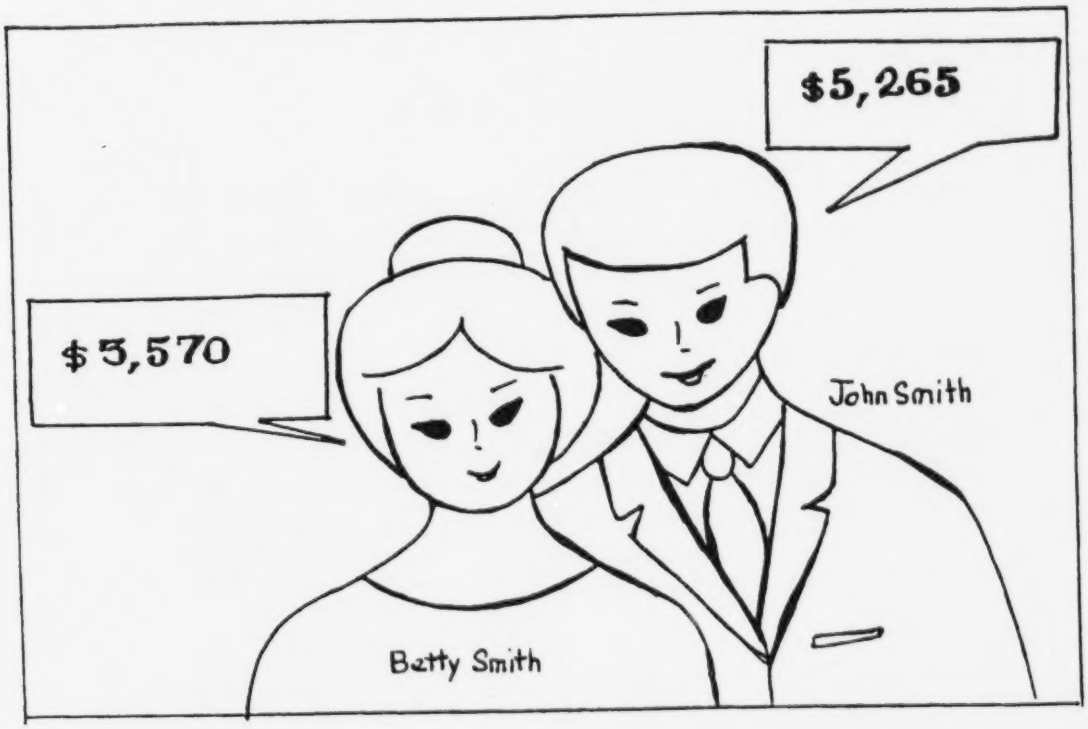
A. Do Mr. and Mrs. Tran qualify for Earned Credit Income?

a. Yes b. No

B. What category do they fall in?

a. A b. B c. C

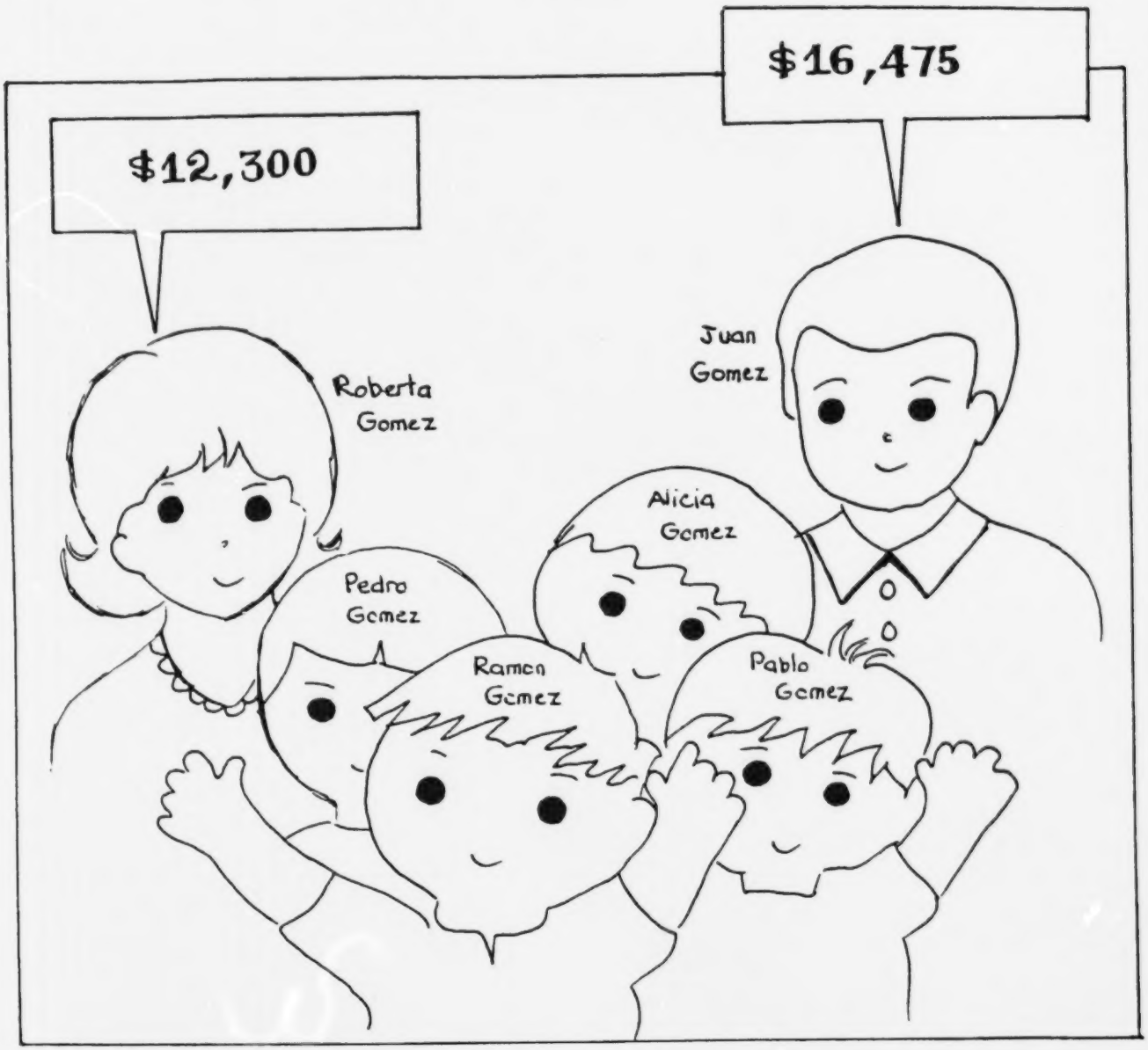
The Smith Family



Total Income	**: $**	_____
Number of Children	**:**	_____
Qualified for EIC?	**:**	**Yes - No**
What Category?	**:**	**A - B - C**

OH #5

The Gomez Family



Total Income	**:**	**$_____**
Number of Children	**:**	**_____**
Qualified for EIC?	**:**	**Yes - No**
What Category?	**:**	**A - B - C**

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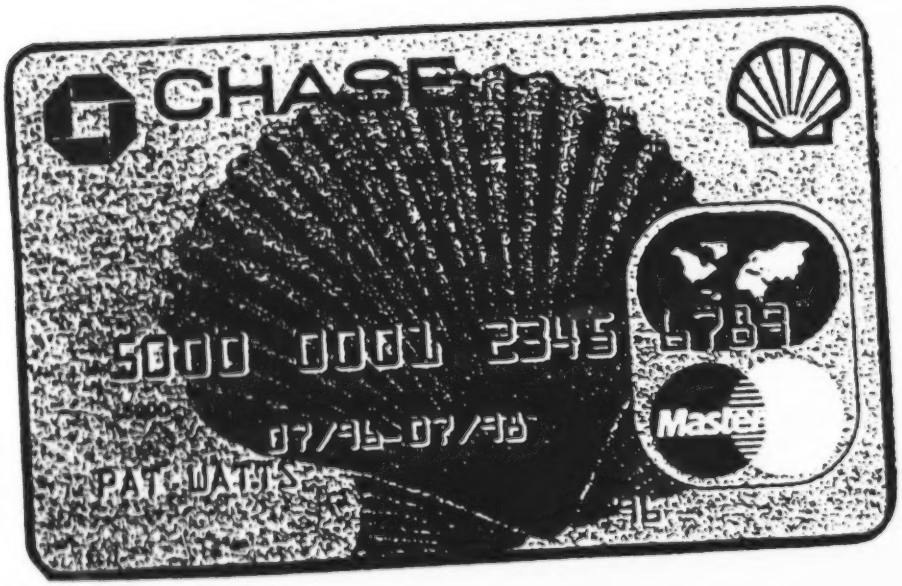

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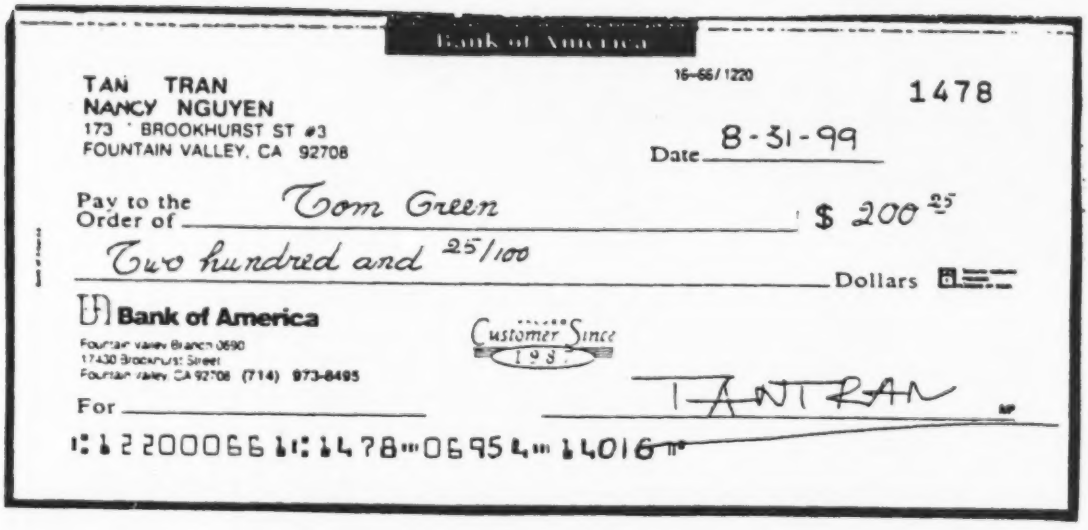

Bank of America

TAN TRAN
NANCY NGUYEN
173 ' BROOKHURST ST #3
FOUNTAIN VALLEY, CA 92708

16-66/1220

1478

Date 8-31-99

Pay to the Order of Tom Green $ 200 25

Two hundred and 25/100 Dollars

Bank of America
Fountain Valley Branch 0690
17430 Brookhurst Street
Fountain Valley, CA 92708 (714) 973-8495

Customer Since 1985

For

TAN TRAN

⑈122000661⑈ 1478 ⑈0695⑆ 14016⑈

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!!Trabajadores!! Pongan

DINERO EXTRA

en sus bolsillos

Para recibir información sobre cómo recibir el Crédito de Ingreso de Trabajo y asistencia gratuita para declarar sus impuestos, llame al IRS al 1-800-829-1040.

¡Evite la demora de su devolución! Esté seguro de darnos correctamente, el nombre y número Seguro Social de cada persona que se encuentra registrado en su formulario de impuestos.

Exija su Crédito de Ingreso de Trabajo

¡Obtenga más de su salario regular! El crédito por Ingreso de Trabajo es un beneficio fiscal especial para gente que trabaja a tiempo completo o a tiempo parcial. Si usted califica, reducirán sus impuestos, y podría recibir dinero de vuelta. Incluso si usted no debe impuestos, puede obtener el Crédito EIC. Pero tiene que presentar una declaración de impuestos.

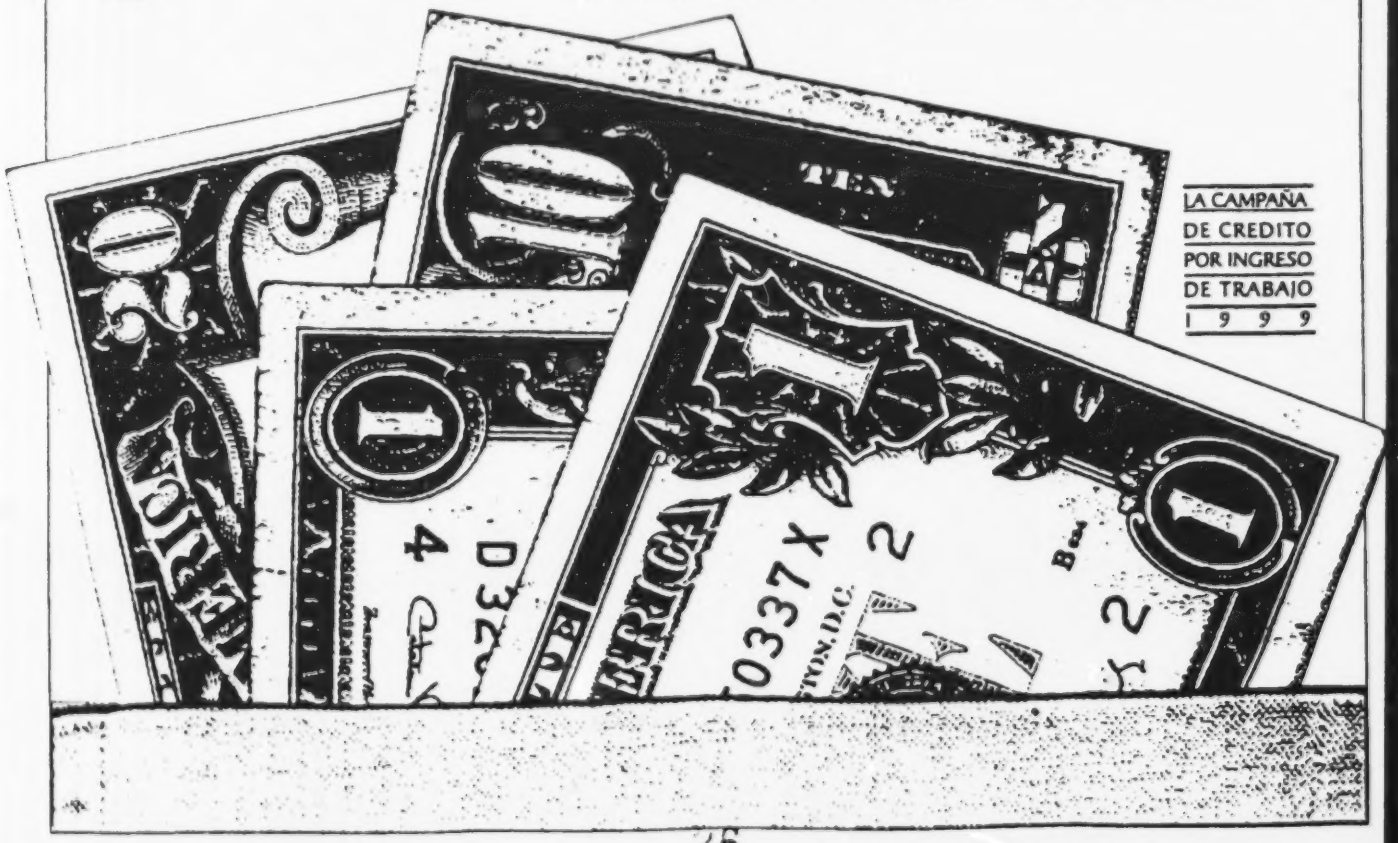
¡Aumente su salario! El pago adelantado EIC permite a aquellos trabajadores que son responsables por la crianza de sus hijos, que obtengan parte de su EIC en cada quincena que perciba a través del año y otra parte la recibirá en un cheque del IRS después que haya llenado y presentado el formulario anual de devolución de impuestos.

¿Quién puede recibir el Crédito por Ingreso de Trabajo?

- Los trabajadores solteros o casados que criaron a niños en su hogar, y que ganaron menos de $30,095 en 1998 (o menos de $26,473 si criaron a sólo un niño). Presente el Formulario 1040 o el 1040A e incluya el formulario llamado "Schedule EIC".
- Trabajadores solteros o casados que tenían entre 25 y 64 años de edad, que no criaron a niños en su hogar y que ganaron menos de $10,030 en 1998. Presente cualquier formulario de impuestos.

¡Trabajadores que esten criando a sus hijos pueden recibir pagos adelantados EIC en su salario! Este crédito puede ayudarles a pagar sus gastos domesticos y los gastos de transporte a su trabajo. Un trabajador que califique puede recibir hasta 50 dollares ($50) extras en cada quincena.

Para recibir pagos adelantados EIC, los trabajadores que califiquen deben presentar el formulario W-5. Usted puede pedirle ese formulario a su patrono o lo puede conseguir llamando a la oficina del IRS al teléfono 1-800-829-3676. Si en cualquier momento durante el año sus circunstancias familiares cambian usted puede ser considerado no elegible. Por lo tanto cuando esto ocurra es muy importante que llene un nuevo formulario W-5 marcado "no" y debe entregarsela a su patrono para que se le dejen de pagar los pagos por adelantado.



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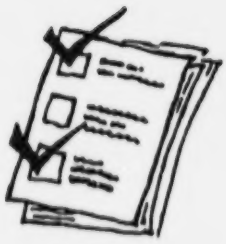
¿El IRS ("Internal Revenue Service" o Servicio de Recaudación de Impuesto) Me Va a Dar Dinero a Mí?

¡¡Sí!! El Crédito por Ingreso de Trabajo (EIC o "Earned Income Credit") es un beneficio fiscal especial sólo para gente que trabaja a tiempo completo o a tiempo parcial. Si usted califica, reducirán sus impuestos y podría recibir dinero de vuelta. Incluso si no debe impuestos puede recibir el EIC. Pero tiene que presentar un formulario de devolución de impuestos. ¡Incluso los trabajadores que no están criando a niños pueden recibir el EIC!



Reciba el Crédito por Ingreso de Trabajo al Presentar un Formulario de Devolución de Impuestos Federales

Si usted crió a niños en su hogar en 1996: Llene el Formulario 1040 o 1040A, no el Formulario 1040EZ. Asegúrese de incluir el Formulario "Schedule EIC".

Si usted no crió a niños en su hogar en 1996: Llene el Formulario 1040, 1040A o el 1040EZ. No tiene que llenar el Formulario "Schedule EIC".

¡Evite la demora de su devolución!

Esté seguro de darnos correctamente, el nombre y número Seguro Social de cada persona que se encuentra registrado en su formulario de impuestos.

Preguntas y Respuestas sobre el Crédito por Ingreso de Trabajo (o Crédito EIC)

¿Qué hago si no sé cómo llenar un formulario de devolución de impuestos?

Para conseguir ayuda gratuita para llenar el formulario de devolución de impuestos y para recibir más información sobre el Crédito EIC, llame al IRS al 1-800-829-1040.

¿Qué ocurre si no he presentado un formulario de devolución de impuestos en mucho tiempo?

Aún así puede recibir el EIC. Si usted calificaba, puede reclamar el EIC por los últimos tres años. Llame al IRS para enterarse de cómo hacerlo. Si debe impuestos retrasados, el EIC puede reducir la cantidad debida. También es posible que pueda arreglar un acuerdo de pago.

¿Puedo recibir una devolución rápida con mi Crédito por Ingreso de Trabajo?

Sí, pero puede que no sea la mejor opción. Las devoluciones rápidas restan dinero de su EIC. Recuerde, puede conseguir asistencia gratuita sobre impuestos.

¿Qué ocurre si no soy un ciudadano de Estados Unidos?

Muchos inmigrantes documentados que están empleados califican para el EIC, incluyendo a quienes tengan la tarjeta verde, refugiados y otras personas autorizadas legalmente a trabajar. Recibir el crédito no afectará a su estado inmigratorio.

Yo trabajo y recibo beneficios de asistencia pública. Si recibo el EIC, ¿perderé mis otros beneficios?

En la mayoría de los casos, no. El EIC no afecta a los beneficios como el AFDC, cupones de alimentos, SSI, Medicaid o vivienda publica.

¡¡¡Obtenga Asistencia Gratuita para Declarar sus Impuestos!!!

VITA, un programa del IRS, ayuda a aquellos interesados a llenar los formularios de impuestos gratuitamente. Las oficinas de VITA están abiertas desde finales de enero hasta el 15 de abril. Para enterarse de la localización de la oficina de VITA más cercana, llame al 1-800-829-1040. Tenga paciencia, pues el número está ocupado a menudo.

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NGƯỜI ĐI LÀM
Hãy Bỏ Thêm Tiền
Vào Túi Của Mình!

Giữ trọn lấy số tiền Thuế lợi tức được hoàn trảcho năm nay!

Hãy Tiết Kiệm Tiền một cách Khôn Khéo! Những người đi làm có lợi tức trung bình có thể được giúp khai thuế miễn phí. Để biết các địa điểm giúp điền tờ khai thuế miễn phí gần quý vị, xin gọi số điện thoại miễn phí 1-800-829-1040.

Hãy Ghi Nhớ! Nhờ khai thuế để lấy lại tiền thuế hoàn trả gấp là cách tốn kém nhất. Bằng cách này, quý vị sẽ mất đi số tiền gọi là Tín Dụng Thuế Lợi Tức (Earned Income Credit) (EIC) hay bị giảm đi bất kỳ số tiền thuế hoàn trả nào mà quý vị lãnh được.

Khai Lãnh tiền Tín Dụng Thuế Lợi Tức
Một Khoản Trợ Cấp dành cho Người Đi Làm!

Tín Dụng Thuế Lợi Tức là một khoản trợ cấp đặc biệt về thuế dành cho người đi làm toàn thời gian hay bán thời gian. Nếu hội đủ điều kiện, quý vị sẽ đóng thuế ít đi và quý vị có thể lấy lại được tiền. Ngay cả khi quý vị không phải đóng thuế lợi tức, quý vị vẫn có thể được hưởng khoản tín dụng này. Nhưng quý vị phải nộp một tờ khai thuế của liên bang.

Ai có thể được hưởng tiền Tín Dụng Thuế Lợi Tức?

- Những người đi làm còn độc thân hay đã lập gia đình nào có nuôi con trong nhàvà làm ra dưới **$29,290** trong năm **1999**, hoặc dưới **$25,760** nếu chỉ phải nuôi một người con). Điền mẫu 1040 hoặc 1040A, kèm theo bản phụ đính *Schedule EIC*.
- Những người đi làm còn độc thân hay đã lập gia đình nào từ 25 tuổi và hiện chưa tới 65 tuổi, không phải nuôi con em trong nhà, và làm ra dưới **$9,770** trong năm **1999**. Có thể khai bất cứ mẫu khai thuế nào.

☎ *Để biết thêm chi tiết về việc quý vị có thể được hưởng tiền Tín dụng Thuế Lợi Tức hay không, và việc giúp điền đơn miễn phí, xin gọi cho cơ quan IRS ở điện thoại số 1-800-829-1040.*

Có phải Sở Thuế Vụ Liên Bang IRS sẽ trả lại tiền cho tôi không?

Phải!! Tiền Tín dụng Thuế Lợi tức (Earned Income Credit) (EIC) là một khoản trợ cấp đặc biệt về thuế chỉ dành cho người nào có đi làm toàn thời gian hay bán thời gian. Nếu quý vị hội đủ điều kiện, quý vị sẽ chịu thuế ít đi và quý vị có thể lấy lại được tiền. Ngay cả khi quý vị không thiếu thuế lợi tức, quý vị vẫn được hưởng tiền EIC. Nhưng quý vị phải nộp một tờ khai thuế. Ngay cả những người đi làm mà không phải nuôi con cũng có thể được hưởng tiền EIC!

Nhận tiền EIC bằng cách nộp một tờ khai thuế Liên Bang

Nếu trong năm 1999 quý vị có nuôi con em trong nhà: Khai nộp Mẫu 1040 hoặc 1040A, không dùng Mẫu 1040EZ. Nhớ kèm theo bản phụ đính Schedule EIC.
Nếu trong năm 1999 quý vị không có nuôi con em trong nhà: Khai nộp Mẫu 1040, 1040A, hoặc 1040EZ. Nhớ kèm theo bản phụ đính EIC.

Thắc mắc và giải đáp về Tín Dụng Thuế Lợi Tức EIC

Nếu tôi không biết cách điền tờ khai thuế thì sao?

Để được giúp điền mẫu khai thuế miễn phí và để biết thêm các chi tiết về Tín Dụng Thuế Lợi Tức, xin gọi điện thoại cho Sở Thuế IRS số 1-800-829-1040.

Nếu lâu nay tôi không khai thuế thì sao?

Quý vị vẫn có thể được hưởng tiền EIC. Nếu hội đủ điều kiện, quý vị có thể khai để lấy lại tiền EIC cho ba năm về trước. Gọi Sở Thuế IRS để được hướng dẫn. Nếu quý vị còn thiếu thuế, tiền EIC có thể giúp giảm tiền thuế quý vị phải đóng. Quý vị cũng có thể điều đình để trả góp tiền thuế làm nhiều kỳ.

Tôi có thể lấy lại tiền thuế gấp cùng với tiền EIC không?

Có, nhưng có thể đó không phải là cách hay nhất. Khai thuế để lấy lại tiền gấp làm giảm bớt số tiền EIC của quý vị. Xin nhớ là dịch vụ giúp khai thuế miễn phí lúc nào cũng sẵn sàng.

Nếu tôi không phải là công dân Hoa kỳ thì sao?

Đa số các di dân hợp pháp có đi làm đều hội đủ điều kiện hưởng tiền EIC, bao gồm những người có thẻ xanh, người tị nạn, và những người được phép đi làm hợp lệ. Việc nhận tiền EIC không

ảnh hưởng đến tình trạng di trú của quý vị.

Tôi vừa đi làm vừa nhận trợ cấp xã hội. Nếu tôi nhận tiền EIC, liệu tôi có bị mất đi các trợ cấp khác không?

Tiền EIC không ảnh hưởng gì đến các khoản trợ cấp như Phiếu Thực Phẩm (Food Stamps), SSI, Medicaid hay Housing. Trong phần lớn các trường hợp, tiền EIC không ảnh hưởng đến tiền welfare, tuy nhiên những quy luật về vấn đề này thay đổi theo từng tiểu bang.

Dịch vụ miễn phí giúp điền tờ khai thuế cho quý vị!

VITA là chương trình của Sở Thuế IRS giúp điền các mẫu khai thuế miễn phí cho mọi người. Các địa điểm của chương trình VITA sẽ bắt đầu làm việc từ cuối tháng 1 cho tới ngày 15 tháng 4. Xin gọi số điện thoại 1-800-829-1040 để biết các địa điểm gần nhất của chương trình VITA. Xin kiên nhẫn khi gọi vì đường giây này thường rất bận.

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